The <u>Single Audit Act</u> as amended requires non-Federal entities expending Federal awards equal to or greater than \$500,000 in any fiscal year to obtain a single audit for that year. This ensures that the funds were expended properly.

If you would like to contact the Single Oversight Team for technical assistance, please send an email to SingleAu dits@doioig.gov

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Single Audit Links:

OMB Circular A-133
Compliance Supplement
Yellow Book
Federal Audit Clearinghouse
AICPA Governmental Audit Quality Center
Catalog of Federal Domestic Assistance
National Business Center Indirect Cost Services

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